— HOUSE RESEARCH — Bill Summary =

FILE NUMBER: H.F. 3926 Version: As introduced **DATE:** April 18, 2016

- Authors: Simonson and Schultz
- **Subject:** Construction sales tax exemption for redevelopment of Duluth Central high school site
- Analyst: Pat Dalton

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Provides a sales tax exemption for materials and supplies used in and equipment incorporated into a redevelopment project on the site of the former Duluth Central High School. The exemption only applies if the redevelopment returns the property to the property tax rolls. Effective for purchases between June 30, 2016, and January 1, 2018.